

# **EXHIBIT E**

[REDACTED]  
New York, NY 10282  
November 30, 2015

To Whom It May Concern:

It is my pleasure to write a letter describing Robert Stewart's character and professional conduct. I first met Mr. Stewart when I worked at the [REDACTED] and he was a partner at [REDACTED]. [REDACTED], a private foundation with assets of approximately \$90 million at the time, hired [REDACTED] to act as an external controller for the organization. I worked closely with Mr. Stewart for more than a decade beginning in the 1980s and continuing through the end of the 1990s. During that time, Mr. Stewart left [REDACTED] and eventually [REDACTED] hired an in-house comptroller. We relied on Mr. Stewart to assist with the transition to build internal capacity. I regularly recommended Mr. Stewart to friends and professional colleagues who were seeking accounting services and advisement. It was always a pleasure to work with Mr. Stewart, who conducted himself in a professional manner, was available to answer any questions, and completed work in a timely manner. I always found his work to be of high quality and most importantly he treated all tasks with equal seriousness whether it was a simple personal tax return or the complex filings of a nonprofit organization. I continue to believe Mr. Stewart serves clients to a high professional standard and have never received negative feedback from anyone who has worked with him.

Yours sincerely,



Lisa Ackerman